

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 13th October, 2022

INCOME-TAX

S.O. 4873(E).— In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes authorized Principal Chief Commissioners of Income-tax specified in column (2) of Schedule to the notification number S.O. 2907(E) dated the 13th November, 2014, to issue orders in writing for the exercise of the powers and performance of the functions by all or any of the income-tax authorities specified in column (4) of the Schedule annexed to the said notification.

2. Whereas, the Principal Chief Commissioners of Income-tax authorized under the said notification issued orders to the respective Commissioners of Income-tax (Appeals) under their respective jurisdiction.

3. Whereas, the Faceless Appeal Scheme, 2021 came into force from 28th December, 2021, which necessitated designation of Commissioners of Income-tax (Appeals) to deal with the appeals arising under section 246A and 248 of the Act falling under the Faceless Appeal Scheme, 2021.

4. Now, in exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeal) specified in column (2) of the Schedule annexed hereto, having their headquarters at the places specified in corresponding entries in column (3) of the Schedule, shall exercise the powers and perform the functions in respect of appeals arising under section 246A and 248 of the Act, filed in cases of classes of cases specified in column (5) of the Schedule and falling within the jurisdiction of the Income-tax authorities specified in column (4) of the Schedule:

SCHEDULE

| Sl. No. | Designation of Income-tax Appellate Authority | Headquarters | Income-tax Authorities | Cases or Classes of cases |
|---------|-------------------------------------------------|---------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. | Commissioner of Income-tax (Appeals), Mumbai-55 | Mumbai | All Principal Commissioners/ Commissioner of Income-tax of Mumbai Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer Pricing)-1, Mumbai and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income Tax (International Taxation)-1, Mumbai | All cases and related penalties |
| 2. | Commissioner of Income-tax (Appeals), Mumbai-56 | Mumbai | All Principal Commissioners/ Commissioner of Income-tax of Mumbai Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer Pricing)-2, Mumbai and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income Tax (International Taxation)-2, Mumbai | All cases and related penalties |

| | | | | |
|----|----------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. | Commissioner of Income-tax (Appeals), Mumbai-57 | Mumbai | All Principal Commissioners/ Commissioners of Income-tax of Mumbai Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer Pricing)-3, Mumbai and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income Tax (International Taxation)-3, Mumbai | All cases and related penalties |
| 4. | Commissioner of Income-tax (Appeals), Mumbai-58 | Mumbai | All Principal Commissioners/ Commissioners of Income-tax of Mumbai Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer Pricing)-4, Mumbai and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income Tax (International Taxation)-4, Mumbai | All cases and related penalties |
| 5. | Commissioner of Income-tax (Appeals), Ahmedabad-13 | Ahmedabad | i) All Principal Commissioners/ Commissioners of Income-tax of Ahmedabad Region ii) All Principal Commissioners/ Commissioners of Income-tax of Madhya Pradesh and Chhattisgarh Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (International Taxation and Transfer pricing), Ahmedabad and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT and TP), Ahmedabad | All cases and related penalties |
| 6. | Commissioner of Income-tax (Appeals), Pune-13 | Pune | i) All Principal Commissioners/ Commissioners of Income-tax of Pune Region ii) All Principal Commissioners/ Commissioners of Income-tax of Nagpur Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (International Taxation and Transfer pricing), Pune and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT and TP), Pune | All cases and related penalties |
| 7. | Commissioner of Income-tax (Appeals), Delhi-42 | New Delhi | Commissioner of Income-tax (IT)-1, Delhi | All cases and related penalties |
| 8. | Commissioner of Income-tax (Appeals), Delhi-43 | New Delhi | Commissioner of Income-tax (IT)-2, Delhi and Range 3(1) of Commissioner of Income-tax (IT)-3, Delhi | All cases and related penalties |
| 9. | Commissioner of Income-tax | New Delhi | (i) All Principal Commissioners/ Commissioners of Income-tax of | All cases where order has been passed by a Transfer Pricing |

| | | | | |
|-----|----------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | (Appeals), Delhi-44 | | Delhi Region (ii) All Principal Commissioners/ Commissioners of Income-tax of Rajasthan Region (iii) All Principal Commissioners/ Commissioners of Income-tax of North West Region | Officer under Commissioners of Income-tax (Transfer pricing)- 1, Delhi, (Transfer pricing)- 2, Delhi or (Transfer pricing)-3, Delhi and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| 10. | Commissioner of Income-tax (Appeals), Noida-2 | Noida | (i) All Principal Commissioners/ Commissioners of Income-tax of Uttar Pradesh(West) Region ii) All Principal Commissioners/ Commissioners of Income-tax of Uttar Pradesh(East) Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer pricing)- 3, Delhi and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Range, Dehradun and Range, Noida of Commissioner of Income-tax (IT)-3, Delhi | All cases and related penalties |
| 11. | Commissioner of Income-tax (Appeals), Kolkata-22 | Kolkata | i) All Principal Commissioners/Commissioners of Income-tax of Kolkata Region ii) All Principal Commissioners/Commissioners of Income-tax of North East Region iii) All Principal Commissioners/ Commissioners of Income-tax of Bihar and Jharkhand Region iv) All Principal Commissioners/Commissioners of Income-tax of Odisha Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (International Taxation and Transfer pricing), Kolkata and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT and TP), Kolkata | All cases and related penalties |
| 12. | Commissioner of Income-tax (Appeals), Hyderabad-10 | Hyderabad | i) All Principal Commissioners/ Commissioners of Income-tax of Andhra Pradesh and Telangana Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (International Taxation and Transfer pricing), Hyderabad and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT and TP), Hyderabad | All cases and related penalties |
| 13. | Commissioner of Income-tax (Appeals), Bengaluru-12 | Bengaluru | i) All Principal Commissioners/ Commissioners of Income-tax of Karnataka and Goa Region ii) All Principal Commissioners/ Commissioners of Income-tax of Kerala Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer pricing)-1, Bengaluru & Commissioner of Income-tax (Transfer pricing)-2, Bengaluru and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax |

| | | | | |
|-----|--------------------------------------------------|---------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT), Bengaluru | All cases and related penalties |
| 14. | Commissioner of Income-tax (Appeals), Chennai-16 | Chennai | i) All Principal Commissioners/ Commissioners of Income-tax of Tamil Nadu and Puducherry Region | All cases where order has been passed by a Transfer Pricing Officer under Commissioner of Income-tax (Transfer pricing), Chennai and one or more grounds of appeal relate to Arm's length price under Chapter X of Income-tax Act, 1961 and related penalties |
| | | | Commissioner of Income-tax (IT), Chennai | All cases and related penalties |

2. This notification shall come into force with effect from the date of its publication in Official Gazette.

[Notification No. 113/2022/F.No. 279/Misc./66/2014-ITJ(Pt.)]

TANAY SHARMA, DCIT(OSD), ITJ-I, CBDT